

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Nucla-Naturita Cemetery District
P.O. Box 561
Nucla, Colorado 81424-0561
Sharon Johannsen
(970) 864-7912
joho@nntcwireless.com

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Donald R. Moreland
C.P.A.
Donald R. Moreland & Associates, PC
1675 Niagara Road, Montrose, Colorado 81401
(970) 249-3424
1-16-2020

### PREPARER (SIGNATURE REQUIRED)

*Donald R. Moreland*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)

PROPRIETARY  
(CASH OR BUDGETARY BASIS)



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# RECEIVED

Office of the State Auditor

February 14, 2020

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 19,928	
2-2	Specific ownership	\$ 3,242	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest and penalties	\$ 34	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ 2,450	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): Miscellaneous	\$ 337	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 25,991	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 208	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 12,388	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,232	
3-7	Accounting and legal fees	\$ 1,670	
3-8	Repair and maintenance	\$ 188	
3-9	Supplies	\$ 2,357	
3-10	Utilities and telephone	\$ 2,261	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer fees	\$ 427	
3-24	Equipment rental	\$ 482	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 21,213	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	Outstanding at end of prior year*	Issued during year	Retired during year
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? <span style="float: right;">\$ -</span> Date the debt was authorized: <span style="float: right;">_____</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? If yes: What is being leased? _____ What is the original date of the lease? _____ Number of years of lease? _____ Is the lease subject to annual appropriation? _____ What are the annual lease payments? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 32,071	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 32,071</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
	_____	\$ -	
	_____	\$ -	
5-3	_____	\$ -	
	_____	\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 32,071</b>

Please answer the following questions by marking in the appropriate boxes

		Yes	No	N/A
5-4	Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:

6-3

Complete the following capital assets table:

	Balance - beginning of the year <sup>1</sup>	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 2,950	\$ -	\$ -	\$ 2,950
Buildings	\$ 6,897	\$ -	\$ -	\$ 6,897
Machinery and equipment	\$ 122,518	\$ -	\$ -	\$ 122,518
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Water rights	\$ 24,000	\$ -	\$ -	\$ 24,000
Accumulated Depreciation	\$ (116,204)	\$ (4,211)	\$ -	\$ (120,415)
<b>TOTAL</b>	<b>\$ 40,161</b>	<b>\$ (4,211)</b>	<b>\$ -</b>	<b>\$ 35,950</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?
- If yes: Who administers the plan? \_\_\_\_\_

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?
- \_\_\_\_\_
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:
- \_\_\_\_\_

If yes: Please indicate the amount budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 44,485

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes                      No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?                      

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

10-1 Is this application for a newly formed governmental entity?                      

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?                      

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?                      

Please indicate what services the entity provides:

Cemetery services

10-4 Does the entity have an agreement with another government to provide services?                      

If yes: List the name of the other governmental entity and the services provided:

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during                      

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?                      

If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

General/Other mills

Total mills

	-
	0.638
	0.638

Please use this space to provide any explanations or comments:

Nucla-Naturita Cemetery District  
Profit & Loss  
January through December 2019

	<u>Jan - Dec 19</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Interest and penalty	34.85 ✓
lot sales	2,450.00 ✓
<b>Other Types of Income</b>	
Miscellaneous Revenue	337.22
<b>Total Other Types of Income</b>	<u>337.22</u>
Property taxes	19,927.70 ✓
Specific ownership taxes	3,241.67 ✓
<b>Total Income</b>	<u>25,991.44</u>
<b>Expense</b>	
<b>Contract Services</b>	
Accounting Fees	1,670.00 ✓
Outside Contract Services	2,600.00 } 12,388 ✓
Contract Services - Other	9,788.00 }
<b>Total Contract Services</b>	<u>14,058.00</u>
Equipment rental & maintenance	482.00 ✓
<b>Facilities and Equipment</b>	
Equip Rental and Maintenance	188.52
<b>Total Facilities and Equipment</b>	<u>188.52</u>
<b>Operations</b>	
Postage, Mailing Service	207.59 ✓
Supplies	2,356.72 ✓
<b>Total Operations</b>	<u>2,564.31</u>
<b>Other Types of Expenses</b>	
Insurance - Liability, D and O	1,232.00
<b>Total Other Types of Expenses</b>	<u>1,232.00</u>
Treasurer fees	427.01 ✓
utilities	2,261.51
<b>Total Expense</b>	<u>21,213.35</u>
<b>Net Ordinary Income</b>	<u>4,778.09</u>
<b>Net Income</b>	<u>4,778.09</u>

APPROVED

by \_\_\_\_\_  
date \_\_\_\_\_

Nucla-Naturita Cemetery District  
**Balance Sheet**  
As of December 31, 2019

	<u>Dec 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings Bank	32,070.81
Total Checking/Savings	<u>32,070.81</u>
Total Current Assets	<u>32,070.81</u>
<b>TOTAL ASSETS</b>	<b><u>32,070.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Balance Equity	19,734.88
Unrestricted Net Assets	7,557.84
Net Income	<u>4,778.09</u>
Total Equity	<u>32,070.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>32,070.81</u></b>

**APPROVED**  
by \_\_\_\_\_  
date \_\_\_\_\_

**DONALD R. MORELAND & ASSOCIATES, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors  
Nucla-Naturita Cemetery District  
Nucla, Colorado 81424

The accompanying Application for Exemption from Audit of the Nucla-Naturita Cemetery District as of December 31, 2019 was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

*Donald R. Moreland & Associates, P.C.*

Montrose, Colorado  
January 10, 2020

Print the names of ALL members of current governing body below. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	John Nelson	I John Nelson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>10 Feb 2020</u> My term Expires: December 31, 2023
Board Member 2	Sharon Johannsen	I Sharon Johannsen, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>2-1-2020</u> My term Expires: December 31, 2021
Board Member 3	Kandis Tomlinson	I Kandis Tomlinson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>2/16/2020</u> My term Expires: December 31, 2025
Board Member 4		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
Board Member 5		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
Board Member 6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
Board Member 7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____